



Australian Bureau of Statistics

6248.0.55.002 - Employment and Earnings, Public Sector, Australia, 2014-15

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Summary

Main Features

KEY FIGURES

	Employees June 2015 '000	Cash wages and salaries 2014-15 \$m
Commonwealth Government	235.3	20 059.5
State Government	1 476.2	109 233.4
Local Government	187.2	11 795.8
Total Public Sector	1 898.8	141 088.7

KEY POINTS

- In June 2015 there were 1,898,800 public sector employees. There were 235,300 employees in Commonwealth government, 1,476,200 in state government and 187,200 in local government.
- In 2014-15, the total cash wages and salaries for the public sector was \$141,088.7 million.

COVERAGE

- This collection covers public sector organisations, including Commonwealth and state/territory government organisations, local government authorities, public corporations, universities, non-profit institutions controlled by the government, government marketing boards, legislative courts, municipal authorities and other statutory authorities. Organisations are classified to Level of Government by determining the institutional unit (i.e. Commonwealth, state or local government) deemed to exercise control. The estimates in this release may differ from other available information due to differences in coverage and/or the classification of organisations. For further details, refer to paragraphs 29 - 34 of the Explanatory Notes.

INQUIRIES

- For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070. The ABS Privacy Policy outlines how the ABS will handle any personal information that you provide to us.

Tables

1. PUBLIC SECTOR EMPLOYEES, Level of government - States and territories

June 2014

June 2015

	Commonwealth '000	State '000	Local '000	Total '000	Commonwealth '000	State '000	Local '000	Total '000
New South Wales	56.5	469.7	56.1	582.3	53.1	464.2	55.3	572.6
Victoria	47.2	333.2	51.3	431.7	44.1	334.2	50.9	429.1
Queensland	28.2	298.1	41.7	368.0	27.0	304.7	41.9	373.6
South Australia	16.0	114.1	10.6	140.7	15.4	115.0	10.7	141.0
Western Australia	13.4	167.3	22.0	202.7	12.2	169.8	21.6	203.6
Tasmania	5.1	39.2	4.0	48.3	5.0	37.8	3.9	46.7
Northern Territory	4.3	26.9	3.2	34.4	4.3	26.5	2.9	33.7
Australian Capital Territory	75.7	24.4	..	100.1	74.4	24.0	..	98.4
Australia	246.4	1 472.9	188.9	1 908.2	235.3	1 476.2	187.2	1 898.8

.. not applicable

2. PUBLIC SECTOR CASH WAGES AND SALARIES, Level of government - States and territories

	2013-14				2014-15			
	Commonwealth \$m	State \$m	Local \$m	Total \$m	Commonwealth \$m	State \$m	Local \$m	Total \$m
New South Wales	4 372.7	34 154.2	3 413.5	41 940.4	4 188.8	33 942.4	3 506.5	41 637.6
Victoria	3 842.4	22 730.6	2 714.5	29 287.6	3 770.5	23 490.4	2 878.3	30 139.3
Queensland	2 230.5	22 077.3	2 993.7	27 301.5	2 124.5	22 599.5	3 094.4	27 818.4
South Australia	1 287.6	8 194.5	679.2	10 161.3	1 274.1	8 311.4	711.1	10 296.6
Western Australia	950.1	13 141.6	1 162.1	15 253.7	918.1	13 655.9	1 222.9	15 796.9
Tasmania	367.7	2 875.2	223.6	3 466.5	371.2	2 950.5	226.8	3 548.5
Northern Territory	321.2	2 130.9	151.6	2 603.7	316.0	2 283.5	155.8	2 755.3
Australian Capital Territory	7 149.3	1 897.2	..	9 046.6	7 096.3	1 999.8	..	9 096.1
Australia	20 521.7	107 201.4	11 338.1	139 061.3	20 059.5	109 233.4	11 795.8	141 088.7

.. not applicable

3. PUBLIC SECTOR EMPLOYEES AND CASH WAGES AND SALARIES, Industry

	Employees		Cash wages and salaries	
	June 2014 '000	June 2015 '000	2013-14 \$m	2014-15 \$m
Electricity, gas, water and waste services	58.5	57.1	6 081.5	6 145.5
Construction	11.1	13.4	777.1	992.6
Transport, postal and warehousing	90.3	87.9	7 411.0	7 256.7
Information media and telecommunications	14.4	14.9	1 260.6	1 298.6
Financial and insurance services	13.3	11.3	1 314.2	1 202.8
Rental, hiring and real estate services	5.2	5.2	406.8	415.0
Professional, scientific and technical services	28.7	28.4	2 586.3	2 537.0
Public administration and safety	595.9	580.4	45 404.0	45 196.3
Education and training	599.6	598.6	37 774.6	38 213.0
Health care and social assistance	458.6	469.8	33 999.3	35 681.2
Arts and recreation services	16.4	16.1	887.5	930.2
Other industries(a)	16.2	15.7	1 158.4	1 219.9
All industries	1 908.2	1 898.8	139 061.3	141 088.7

(a) Includes Agriculture, forestry and fishing, Mining, Manufacturing, Wholesale trade, Retail trade, Accommodation and food services, Administrative and support services and Other services.

About this Release

Results of the annual Survey of Employment and Earnings containing estimates of public sector employees and cash wages and salaries by level of government by state; and by industry.

Explanatory Notes

Explanatory Notes

EXPLANATORY NOTES

INTRODUCTION

1 This publication contains estimates of public sector employees and cash wages and salaries obtained from the annual Survey of Employment and Earnings (SEE).

CONCEPTS, SOURCES AND METHODS

2 The conceptual framework used in SEE aligns closely with the standards and guidelines set out in Resolutions of the International Conference of Labour Statisticians. Descriptions of the underlying concepts and structure of Australia's employment and earnings statistics, and the sources and methods used in compiling these estimates, are presented in Labour Statistics: Concepts, Sources and Methods 2013 (cat. no. 6102.0.55.001).

3 Estimates of employee earnings presented in this publication are based on the Australian conceptual framework for measures of employee remuneration. Refer to paragraphs 30 and 31 for further details.

4 The businesses that contribute to the statistics in this publication are classified:

- by institutional sector, in accordance with the Standard Institutional Sector Classification of Australia (SISCA), which is detailed in Standard Economic Classifications of Australia (SESCA), 2008 (cat. no. 1218.0);
- by industry, in accordance with the Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006 (cat. no. 1292.0);
- by state and territory; and
- by level of government.

REFERENCE PERIOD

5 Although earnings estimates relate to the full twelve months of the financial year, employment estimates relate to the last pay period ending in June of the given year. As a result, estimates of wages and salaries per person employed may be affected by any fluctuations in employment during the reference period.

6 Financial data incorporate all units in scope of the SEE that were in operation at any time during the year.

SCOPE AND COVERAGE

7 All Commonwealth, State/Territory and Local government units are represented in this survey except:

- ANZSIC class 6330 **Superannuation funds**;
- ANZSIC class 7552 **Foreign government representation**;
- ANZSIC 9559 **Other interest group services n.e.c.** with SISCA 5000 **Non profit institution serving households**; and
- ANZSIC subdivision 96 **Private households employing staff and undifferentiated goods-and-service-producing activities of households for own use.**

8 Also excluded are the following employees who are not regarded as employees for the purposes of this survey:

- members of the Australian permanent defence forces;
- employees of overseas embassies, consulates, etc.;
- employees based outside of Australia;
- employees on workers' compensation who are not paid through the payroll;
- directors and office holders of public sector organisations who are not paid a salary.

SURVEY METHODOLOGY AND DESIGN

9 The SEE uses a sample survey methodology and collects information via web form questionnaire. Approximately 2,000 public sector employing units, selected from the ABS Business Register (ABSBR), are included in the survey

10 The statistical unit for the survey comprises all the activities of a public sector employer in a particular state or territory based on the Australian Business Number (ABN) unit or Type of Activity Unit. Each statistical unit is classified to an industry which reflects the predominant activity of the business. The statistical units are stratified by state, industry and employment size and, within each stratum, statistical units are selected with equal probability.

11 A sample redesign and small domain estimation methodology were implemented for the 2013-14 survey. Both changes improved State by Level of Government estimate. The small domain estimation methodology involves adjusting the estimation weights to ensure that benchmark totals in each State by Level of Government cell within a stratum are met. This calibration to benchmark totals draws strength from the relationship between the data items and the benchmark variable to improve the State by Level of Government estimates.

ABS ECONOMIC UNITS MODEL

12 The Economic Units Model is used by the ABS to determine the structure of Australian businesses and other organisations. The model consists of:

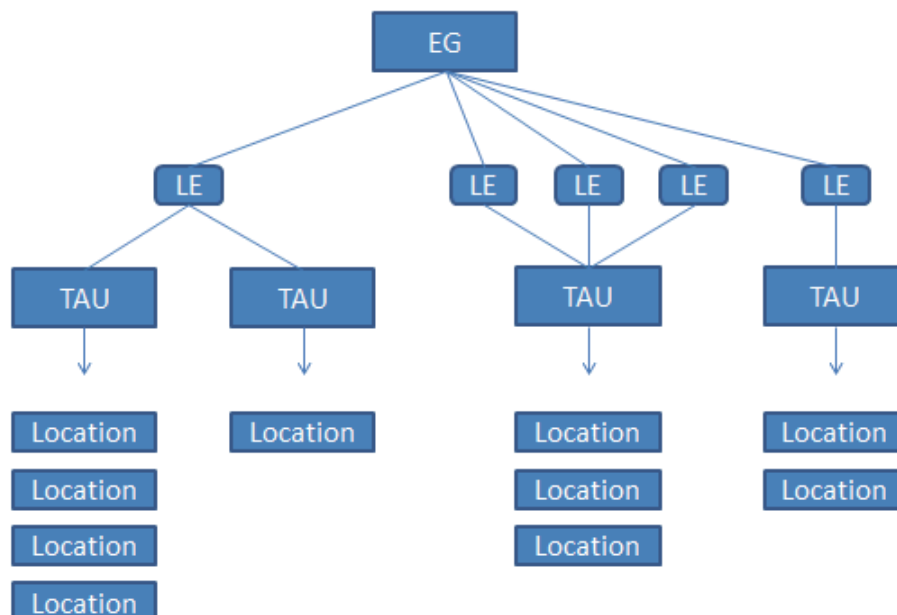
- The Enterprise Group (EG)
- Legal Entities (LEs)
- Type of Activity Units (TAUs)
- Location Units.

13 The EG and LE are institutional units and the TAU and Location are producing units.

14 The LE and the TAU are the main institutional and producing units used by the ABS to produce statistical outputs.

15 Diagram 1 illustrates the nature of the relationships between the different units within the model.

Diagram 1: ABS Economic Units Model*



* The legal entity (LE) statistical unit is generally equivalent to a single ABN registration

UNIT DEFINITIONS

16 The Legal Entity (LE) is an institutional unit covering all the operations in Australia of an entity which possesses some or all of the rights and obligations of individual persons or corporations, or which behaves as such in respect of those matters of concern for economic statistics. Examples of legal entities include companies, partnerships, trusts, sole (business) proprietorships, government departments and statutory authorities. Legal entities are institutional units. In most cases the LE is equivalent to a single ABN registration.

17 The Enterprise Group (EG) is an institutional unit that covers all the operations within Australia's economic territory of legal entities under common control. Control is defined in Corporations legislation. Majority ownership is not required for control to be exercised.

18 The Type of Activity Unit (TAU) comprises one or more Legal Entities, sub-entities or branches of a Legal entity that can report productive and employment activities. TAUs are created if accounts sufficient to approximate Industry Value Added (IVA) are available at the ANZSIC subdivision level.

19 A Location is a producing unit comprised of a single, unbroken physical area from which an organisation is engaged in productive activity on a relatively permanent basis, or at which the organisation is undertaking capital expenditure with the intention of commencing productive activity on a relatively permanent basis at some time in the future.

CLASSIFICATION OF UNITS

20 Various classifications are applied to the units in the ABS Economic Units Model. The main classifications applied are:

- ANZSIC
- Type of Legal Organisation (TOLO)
- Type of Business Entity (TOBE)
- SISCA
- Public / Private classification.

21 ANZSIC is used to classify the industry in which the TAU has productive activity. Further information

on this classification can be found in Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006 (cat. no. 1292.0).

22 SISCA provides a framework for dividing the Australian economy into institutional sectors. Further information on this classification can be found in Standard Economic Sector Classifications of Australia (SESCA), 2008 (cat. no. 1218.0).

ABS BUSINESS REGISTER

23 The ABSBR is a list of businesses and organisations operating in Australia and is based on the Australian Business Register (ABR). Organisations are included on the ABR when they register for an Australian Business Number (ABN). The Commonwealth Government requires all government departments and agencies to make use of the ABR to reduce government imposed reporting load, and to use the ABN as the primary reference number for all dealings between government and business. The ABSBR is used to create frames for the various business surveys run by the ABS.

24 It is not practicable for the ABS Economic Units Model to be applied to all ABR registrants and is organised into two parts: the profiled population and the non-profiled population.

25 Profiled Population: Businesses and other organisations which are considered sufficiently complex and significant, are profiled according to the Economic Units Model. These enterprise groups typically have multiple legal entities and multiple TAUs and are among the largest contributors within industries.

26 Non-Profiled Population: Businesses and other organisations with less complex structures. They are regarded as an enterprise group with a single legal entity and a single TAU in accordance with the Economic Units Model. Information for units in the non-profiled population is largely sourced from the ABR.

27 The two populations are mutually exclusive and cover all organisations in Australia which have registered for an ABN.

INPUT INTO THE AUSTRALIAN NATIONAL ACCOUNTS

28 Estimates of employee remuneration for the public sector are one of the inputs into the gross domestic product component of the Australian National Accounts, specifically compensation of employees estimates. The private sector component of compensation of employees estimates is provided by the Quarterly Business Indicators Survey which is published in Business Indicators, Australia (cat. no. 5676.0). For further details see Australian System of National Accounts: Concepts, Sources and Methods (cat. no. 5216.0).

COMPARABILITY OF RESULTS

29 The SEE was not conducted in respect of 2010-11. The 2010-11 estimates of public sector employment and cash wages and salaries were produced from the Major Labour Costs Survey. However, the estimates can be compared with other years.

30 As noted in paragraph 3, estimates of employee earnings from the annual survey have been produced in accordance with the Australian conceptual framework for measures of employee remuneration. For details of this framework refer to chapter 12 of Labour Statistics: Concepts, Sources and Methods, 2013 (cat. no. 6102.0.55.001).

31 The measure of employee earnings presented for the annual series is 'cash wages and salaries', which is regular and irregular wages and salaries in cash, including amounts salary sacrificed.

32 Care should be taken when comparing data for the public sector over time. Estimates of public sector employment and earnings can change over time due to: changes in the sample design; privatisation of public financial and public trading enterprises; changes to machinery of government,

especially resulting from a change of government; and other changes to statistical unit structures, including industry classification, resulting from periodic updating of the Profiled population (refer paragraph 25).

33 Caution should be exercised when comparing estimates of numbers of employees from the SEE with those published monthly in Labour Force, Australia (cat. no. 6202.0) as there are a number of differences between the two collections. The SEE is a business survey that collects information from a sample of public sector employers about their employees, whereas the Labour Force Survey is a household survey that collects information from the occupants of selected dwellings. The two collections use different sample design and survey methodologies and there are differences in scope and coverage. Users are directed to Labour Force, Australia (cat. no. 6202.0) as the primary source for official ABS estimates of employment.

34 SEE covers public sector organisations, including Commonwealth and state/territory government organisations, local government authorities, public corporations, universities, non-profit institutions controlled by the government, government marketing boards, legislative courts, municipal authorities and other statutory authorities. Organisations are classified to Level of Government by determining the institutional unit (i.e. Commonwealth, state or local government) deemed to exercise control. The estimates in this release may differ from other available information due to differences in coverage and/or the classification of organisations.

ROUNDING

35 Where figures have been rounded, discrepancies may occur between sums of the component items and totals.

RELATED PUBLICATIONS

36 The following publications contain related information:

- Australian Labour Market Statistics (cat. no. 6105.0);
- Average Weekly Earnings, Australia (cat. no. 6302.0) - issued biannually;
- Employee Earnings and Hours, Australia (cat. no. 6306.0) - issued biennially;
- Characteristics of Employment, Australia (cat. no. 6333.0) - issued annually;
- Information Paper: Changes to ABS Measures of Employee Remuneration (cat. no. 6313.0) - issued 14 November 2006;
- Labour Force, Australia (cat. no. 6202.0) - issued monthly;
- Wage Price Index, Australia (cat. no. 6345.0) - issued quarterly;
- Labour Costs, Australia, 2010-11 (cat. no. 6348.0) issued 7 May 2012; and
- Labour Statistics: Concepts, Sources and Methods, 2013 (cat. no. 6102.0.55.001).

Glossary

GLOSSARY

Cash wages and salaries

Remuneration for time worked or work done and for time not worked, such as recreation and other types of paid leave. Comprises regular and irregular payments, including salary sacrificed amounts. Wages and salaries in cash are gross amounts, that is, before tax and other items (e.g. superannuation) are deducted.

Commonwealth government

All public sector units controlled by the Australian Government are classified to the Commonwealth Level of Government. This includes government units controlled by the Australian Government, public financial corporations controlled by the Australian Government and Public non-financial corporations

controlled by the Australian Government. Those bodies run jointly by the Commonwealth government and State governments are classified to Commonwealth.

Employees

Wage and salary earners who received pay for any part of the last pay period ending on or before 30 June, including part-time and casual employees, employees on paid leave, and employees on workers' compensation who continue to be paid through the payroll.

Industry

Industry is classified according to the Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006 (cat. no. 1292.0).

Local government

All public sector units controlled by a local government are classified to the Local Level of Government. Local government units are usually known as councils and are constituted through Local Government legislation. They are established to govern articulated regions within the state or territory known variously as districts, municipalities, shires, or areas. The power to create or vary these regions usually lies with the Governor General, State Governor or a Commonwealth Minister.

State government

All public sector units controlled by state/territory governments are classified to the State Level of Government. This includes government units controlled by a state/territory government, public financial corporations controlled by a state/territory government and public non-financial corporations controlled by a state/territory.

Abbreviations

ABBREVIATIONS

'000	thousand
\$m	million dollars
ABN	Australian Business Number
ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ABSBR	Australian Bureau of Statistics Business Register
ANZSIC	Australian and New Zealand Standard Industrial Classification
ATO	Australian Taxation Office
EG	Enterprise Group
LE	Legal Entity
PAYGW	Pay-As-You-Go Withholding
SEE	Survey of Employment and Earnings
SISCA	Standard Institutional Sector Classification of Australia
TAU	Type of Activity Unit
TOLO	Type of Legal Organisation

Quality Declaration - Summary

QUALITY DECLARATION - SUMMARY

INSTITUTIONAL ENVIRONMENT

For information on the institutional environment of the Australian Bureau of Statistics (ABS), including the legislative obligations of the ABS, financing and governance arrangements, and mechanisms for scrutiny of ABS operations, please see ABS Institutional Environment.

RELEVANCE

Statistics on public sector employees and cash wages and salaries presented in this release are obtained from the annual Survey of Employment and Earnings (SEE). The SEE is an Australia-wide survey covering a sample of federal, state and local government agencies. Estimates of employee earnings for the public sector are a key input to the gross domestic product component of the Australian National Accounts, specifically compensation of employees estimates. Data are also used by federal and state departments and other analysts to monitor employment and earnings trends in the public sector and to assist in developing and reviewing earnings and labour market policies.

Estimates are available by state/territory, level of government, institutional sector and industry.

TIMELINESS

The reference period for the SEE is the year ending 30 June. Employment is reported from providers' payroll records, for the last pay period ending on or before 30 June. Employees remuneration data are reported on a cash basis from payroll records for payments made during the financial year.

Survey estimates are released approximately five months after the reference period.

ACCURACY

Information for the SEE is collected via web form questionnaire from approximately 2,000 public sector employing units. The population of employers is stratified by state, industry division and employment size to ensure adequate state and industry representation. The target minimum response rate is 95% for the survey as a whole and for each state and industry.

There are two principal sources of error in surveys: sampling error and non-sampling error. Non-sampling error arises from inaccuracies in collecting, recording and processing the data. Every effort is made to minimise non-sampling error by the careful design and testing of questionnaires, detailed checking of the reported data and direct follow up with providers where significant errors are detected.

Sampling error occurs when a sample or subset of the population is surveyed rather than the entire population. One measure of the likely difference resulting from not including all of the population in the survey is given by the standard error. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained if the whole population had been included in the survey.

For the 2014-15 Survey of Employment and Earnings, there was a 98.3% response rate from all public sector employing units that were surveyed and found to be operating during the reference period. Imputed units contributed 2.2% for employment and 2.3% for cash wages and salaries at the Australia level.

COHERENCE

The annual SEE series, based on information obtained from a sample survey of public sector employers on the ABS Business Register, was introduced for the 2007-08 financial year. Prior to 2007-08 the survey was undertaken on a quarterly basis. Data for the private sector were collected in the quarterly SEE up to March quarter 2002.

The conceptual basis of employee earnings statistics, produced from the annual SEE and presented in this release, is based on the Australian conceptual framework for measures of employee remuneration, as described in Information Paper: Changes to ABS Measures of Employee

Remuneration, 2006 (cat. no. 6313.0).

The measure of employee earnings presented for the annual series is 'cash wages and salaries', which is regular and irregular wages and salaries in cash, including amounts salary sacrificed.

The SEE uses Australian standard classifications to facilitate data comparability across statistical series. Industry data for 2007-08 onwards are classified according to the Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006 (cat. no. 1292.0).

Data collection methodology has been improved over time, including estimation and sample design. Estimates of public sector employment and earnings can also be affected by the following factors over time:

- privatisation of public financial and public trading enterprises
- changes to machinery of government
- other changes to statistical unit structures

Care should therefore be taken when comparing data for the public sector over time.

The ABS publishes a variety of other information about employee earnings. These include Average Weekly Earnings, Australia (cat. no. 6302.0), Employee Earnings and Hours, Australia (cat. no. 6306.0), Wage Price Index, Australia (cat. no. 6345.0), and Labour Costs, Australia (cat. no. 6348.0). It is important to note that these surveys have different purposes and there are differences in the concepts, scope, sample selection and estimation methodologies used. For further information on these other sources, please refer to the feature article Understanding Earnings in Australia Using ABS Statistics published in Employee Earnings, Benefits and Trade Union Membership, Australia, August 2013 (cat. no. 6310.0).

INTERPRETABILITY

Employment and Earnings, Public Sector, Australia (cat. no. 6248.0.55.002) contains Explanatory Notes, a Glossary and a Technical Note which provide further information about data sources, terminology and other technical aspects of the series.

ACCESSIBILITY

Employment and Earnings, Public Sector, Australia (cat. no. 6248.0.55.002) is available electronically from the ABS website and includes a downloadable Excel data file for time series data.

If the information you require is not available as a standard product or service, then ABS Consultancy Services may be able to help you with customised services to suit your needs. Inquiries should be made to the National Information and Referral Service on 1300 135 070. The ABS Privacy Policy outlines how the ABS will handle any personal information that you provide to us.

Sampling Error

TECHNICAL NOTE SAMPLING ERROR

RELIABILITY OF ESTIMATES

1 As the estimates from the Survey of Employment and Earnings are based on information related to a sample of public sector employers rather than a full enumeration, they are subject to sampling variability. That is, they may differ from the estimates that would have been produced if the information had been obtained from all public sector employers. This difference, called **sampling error**, should not be confused with inaccuracy that may occur because of imperfections in reporting by respondents or in

processing by the ABS. Such inaccuracy is referred to as **non-sampling error** and may occur in any enumeration whether it be a full count or a sample. Efforts have been made to reduce non-sampling error by careful design of questionnaires, detailed checking of returns and quality control of processing.

2 The sampling error associated with any estimate can be estimated from the sample results. One measure of sampling error is given by the **standard error** which indicates the degree to which an estimate may vary from the value that would have been obtained from a full enumeration (the 'true value'). There are about two chances in three that a sample estimate differs from the true value by less than one standard error, and about nineteen chances in twenty that the difference will be less than two standard errors.

3 An example of the use of standard error on levels is as follows. If the estimated number of employees was 1,400,000 with a standard error of 3,000, then there would be about two chances in three that a full enumeration would have given a figure in the range 1,397,000 to 1,403,000 and about nineteen chances in twenty that it would be in the range 1,394,000 to 1,406,000.

4 Another measure of the sampling error (for level estimates only) is the **relative standard error (RSE)**, which is obtained by expressing the standard error as a percentage of the estimate to which it refers. Level estimates with an RSE between 25% and 50% are subject to sampling variability generally considered to be too high for most practical purposes and should be used with caution. Level estimates with an RSE of 50% or more are considered to be too unreliable for general use. Level estimates with an RSE of more than 25% are annotated in this release.

5 The following table shows the standard errors for published estimates for states and territories and level of government for 2014-15. Standard errors for other estimates are available on request.

STANDARD ERRORS, Public sector employees and cash wages and salaries - States and territories

	Employees June 2015				Cash wages and salaries 2014-15			
	Commonwealth	State	Local	Total	Commonwealth	State	Local	Total
	'000	'000	'000	'000	\$m	\$m	\$m	\$m
New South Wales	1.0	1.0	1.7	2.4	71.4	66.2	109.9	148.9
Victoria	0.5	2.4	1.3	3.1	54.3	154.6	86.9	218.1
Queensland	0.6	2.2	1.3	2.8	45.8	163.6	129.3	224.7
South Australia	0.2	0.1	0.2	0.3	12.2	11.4	9.6	21.7
Western Australia	0.5	0.3	0.5	0.8	15.2	44.2	31.3	60.3
Tasmania	0.2	0.2	0.1	0.2	18.9	20.7	8.0	24.3
Northern Territory	-	0.4	-	0.4	1.4	3.9	0.3	4.1
Australian Capital Territory	0.7	0.1	..	0.7	75.3	16.6	..	76.9
Australia	1.5	3.5	2.4	4.7	128.2	243.5	201.5	376.4

. . not applicable

- nil or rounded to zero (including null cells)